

Housing Authority of the Township of Lakewood (NJ054)

LAKEWOOD, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/A-133

Fiscal Year End: 12/31/2014

	Project Total	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.181 Supportive Housing for Persons with Disabilities	14.238 Shelter Plus Care
111 Cash - Unrestricted	\$2,434,090		\$992,940		
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted	\$322	\$80,000	\$489,909	\$81,386	
114 Cash - Tenant Security Deposits	\$62,303				
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$2,496,715	\$80,000	\$1,482,849	\$81,386	\$0
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects	\$835				\$418
124 Accounts Receivable - Other Government			\$1,257		
125 Accounts Receivable - Miscellaneous	\$5,417		\$1,167		
126 Accounts Receivable - Tenants	\$16,258				
126.1 Allowance for Doubtful Accounts - Tenants	-\$8,129				
126.2 Allowance for Doubtful Accounts - Other	-\$1,946		\$0		\$0
127 Notes, Loans, & Mortgages Receivable - Current	\$3,892				
128 Fraud Recovery	\$14,781		\$325,042		
128.1 Allowance for Doubtful Accounts - Fraud	-\$14,781		-\$277,590		
129 Accrued Interest Receivable	\$2,393		\$654		
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$18,720	\$0	\$50,530	\$0	\$418
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets	\$855				
143 Inventories	\$66,164				

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143.1 Allowance for Obsolete Inventories	-\$12,070				
144 Inter Program Due From			\$418		
145 Assets Held for Sale					
150 Total Current Assets	\$2,570,384	\$80,000	\$1,533,797	\$81,386	\$418
161 Land	\$313,844				
162 Buildings	\$12,246,244				
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration	\$268,023		\$2,865		
165 Leasehold Improvements	\$732,042				
166 Accumulated Depreciation	-\$8,854,036		-\$2,865		
167 Construction in Progress	\$447,218				
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$5,153,335	\$0	\$0	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$5,153,335	\$0	\$0	\$0	\$0
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	\$7,723,719	\$80,000	\$1,533,797	\$81,386	\$418

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	Project Total	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.181 Supportive Housing for Persons with Disabilities	14.238 Shelter Plus Care
311 Bank Overdraft					
312 Accounts Payable <= 90 Days	\$21,112		\$50,446		
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable	\$22,089		\$12,943		
322 Accrued Compensated Absences - Current Portion	\$15,381		\$23,405		
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs			\$148		
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government	\$37,749				
341 Tenant Security Deposits	\$62,303				
342 Unearned Revenue	\$5,849	\$80,000			
343 Current Portion of Long-term Debt - Capital	\$70,000				
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities					
346 Accrued Liabilities - Other	\$22,133				
347 Inter Program - Due To					\$418
348 Loan Liability - Current					
310 Total Current Liabilities	\$256,616	\$80,000	\$86,942	\$0	\$418
351 Long-term Debt, Net of Current - Capital Projects/Mortgage	\$910,000				
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other			\$111,411		
354 Accrued Compensated Absences - Non Current	\$15,381		\$23,405		
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					

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	Project Total	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	14.181 Supportive Housing for Persons with Disabilities	14.238 Shelter Plus Care
357 Accrued Pension and OPEB Liabilities					
350 Total Non-Current Liabilities	\$925,381	\$0	\$134,816	\$0	\$0
300 Total Liabilities	\$1,181,997	\$80,000	\$221,758	\$0	\$418
400 Deferred Inflow of Resources					
508.4 Net Investment in Capital Assets	\$4,173,335				
511.4 Restricted Net Position	\$322		\$297,112	\$81,386	
512.4 Unrestricted Net Position	\$2,368,065	\$0	\$1,014,927	\$0	\$0
513 Total Equity - Net Assets / Position	\$6,541,722	\$0	\$1,312,039	\$81,386	\$0
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$7,723,719	\$80,000	\$1,533,797	\$81,386	\$418

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Fiscal Year End: 12/31/2014

	14.235 Supportive Housing Program	1 Business Activities	Subtotal	ELIM	Total
111 Cash - Unrestricted		\$127,980	\$3,555,010		\$3,555,010
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted			\$651,617		\$651,617
114 Cash - Tenant Security Deposits			\$62,303		\$62,303
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$0	\$127,980	\$4,268,930	\$0	\$4,268,930
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects			\$1,253		\$1,253
124 Accounts Receivable - Other Government			\$1,257		\$1,257
125 Accounts Receivable - Miscellaneous			\$6,584		\$6,584
126 Accounts Receivable - Tenants			\$16,258		\$16,258
126.1 Allowance for Doubtful Accounts -Tenants			-\$8,129		-\$8,129
126.2 Allowance for Doubtful Accounts - Other			-\$1,946		-\$1,946
127 Notes, Loans, & Mortgages Receivable - Current			\$3,892		\$3,892
128 Fraud Recovery			\$339,823		\$339,823
128.1 Allowance for Doubtful Accounts - Fraud			-\$292,371		-\$292,371
129 Accrued Interest Receivable			\$3,047		\$3,047
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$0	\$69,668	\$0	\$69,668
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets			\$855		\$855
143 Inventories			\$66,164		\$66,164
143.1 Allowance for Obsolete Inventories			-\$12,070		-\$12,070

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Fiscal Year End: 12/31/2014

	14.235 Supportive Housing Program	1 Business Activities	Subtotal	ELIM	Total
144 Inter Program Due From			\$418	-\$418	\$0
145 Assets Held for Sale					
150 Total Current Assets	\$0	\$127,980	\$4,393,965	-\$418	\$4,393,547
161 Land			\$313,844		\$313,844
162 Buildings			\$12,246,244		\$12,246,244
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration			\$270,888		\$270,888
165 Leasehold Improvements			\$732,042		\$732,042
166 Accumulated Depreciation			-\$8,856,901		-\$8,856,901
167 Construction in Progress			\$447,218		\$447,218
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$5,153,335	\$0	\$5,153,335
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$0	\$0	\$5,153,335	\$0	\$5,153,335
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	\$0	\$127,980	\$9,547,300	-\$418	\$9,546,882
311 Bank Overdraft					

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	14.235 Supportive Housing Program	1 Business Activities	Subtotal	ELIM	Total
312 Accounts Payable <= 90 Days			\$71,558		\$71,558
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable			\$35,032		\$35,032
322 Accrued Compensated Absences - Current Portion			\$38,786		\$38,786
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs			\$148		\$148
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government			\$37,749		\$37,749
341 Tenant Security Deposits			\$62,303		\$62,303
342 Unearned Revenue			\$85,849		\$85,849
343 Current Portion of Long-term Debt - Capital			\$70,000		\$70,000
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities					
346 Accrued Liabilities - Other			\$22,133		\$22,133
347 Inter Program - Due To			\$418	-\$418	\$0
348 Loan Liability - Current					
310 Total Current Liabilities	\$0	\$0	\$423,976	-\$418	\$423,558
351 Long-term Debt, Net of Current - Capital Projects/Mortgage			\$910,000		\$910,000
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other			\$111,411		\$111,411
354 Accrued Compensated Absences - Non Current			\$38,786		\$38,786
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities					

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	14.235 Supportive Housing Program	1 Business Activities	Subtotal	ELIM	Total
350 Total Non-Current Liabilities	\$0	\$0	\$1,060,197	\$0	\$1,060,197
300 Total Liabilities	\$0	\$0	\$1,484,173	-\$418	\$1,483,755
400 Deferred Inflow of Resources					
508.4 Net Investment in Capital Assets			\$4,173,335		\$4,173,335
511.4 Restricted Net Position			\$378,820		\$378,820
512.4 Unrestricted Net Position	\$0	\$127,980	\$3,510,972		\$3,510,972
513 Total Equity - Net Assets / Position	\$0	\$127,980	\$8,063,127	\$0	\$8,063,127
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$0	\$127,980	\$9,547,300	-\$418	\$9,546,882